

Exhibit 2

ALL GOVERNMENTAL FUND TYPES  
AND EXPENDABLE TRUST FUNDS

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COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES

Year Ended December 31, 2001

(In Thousands)

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Revenues</b>				
Taxes	\$ 542,983	\$ 46,821	\$ 20,415	\$ 38,920
Licenses and Permits	12,725	25,661	-	-
Grants, Shared Revenues, and Contributions	19,868	69,356	-	12,079
Charges for Services	13,779	60,228	-	3,287
Fines and Forfeits	16,166	2,226	-	-
Parking Fees and Space Rent	29,902	20,360	792	-
Program Income, Interest, and Miscellaneous Revenues	20,530	13,503	874	15,470
Total Revenues	655,953	238,155	22,081	69,756
<b>Expenditures</b>				
Current:				
General Government	66,623	614	-	-
Public Safety	293,096	-	-	-
Physical Environment	1,951	-	-	-
Transportation	69	57,575	-	-
Housing and Human Services	4	83,686	-	-
Planning and Development	26,134	45,397	-	-
Health	14,838	1,906	-	-
Culture and Recreation	3,470	161,588	-	-
Capital Outlay:				
General Government	6,315	312	-	70,307
Public Safety	1,465	-	-	8,406
Transportation	-	40,835	-	-
Housing and Human Services	323	-	-	1,362
Planning and Development	403	1,913	-	-
Culture and Recreation	23,918	2,492	-	68,584
Debt Service:				
Principal	34	1,345	36,521	-
Interest	11	496	33,044	234
Other	-	-	330	376
Total Expenditures	438,654	398,159	69,895	149,269
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	217,299	(160,004)	(47,814)	(79,513)
<b>Other Financing Sources (Uses)</b>				
Proceeds of Long-Term Debt	-	669	-	126,532
Proceeds of Capital Leases	-	-	-	-
Refunds to Customers	-	(550)	-	-
Sales of Fixed Assets	19,275	631	-	-
Operating Transfers In	4,193	170,636	47,844	3,515
Operating Transfers Out	(244,695)	(8,002)	-	(15,967)
Other	-	22	-	-
Total Other Financing Sources (Uses)	(221,227)	163,406	47,844	114,080
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	(3,928)	3,402	30	34,567
<b>Fund Balances</b>				
Beginning of Year	141,542	113,597	11,520	212,726
Restatement:				
Prior Year's Adjustments	-	(5,246)	-	64
Fund Balances as Restated	141,542	108,351	11,520	212,790
Purchase Method Change in Inventory	-	(41)	-	-
<b>FUND BALANCES - END OF YEAR</b>	<u>\$ 137,614</u>	<u>\$ 111,712</u>	<u>\$ 11,550</u>	<u>\$ 247,357</u>

The accompanying notes are an integral part of these financial statements.

**Exhibit 2**

**ALL GOVERNMENTAL FUND TYPES  
AND EXPENDABLE TRUST FUNDS**

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**COMBINED STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCES**

**Year Ended December 31, 2001**

*(In Thousands)*

		Comparative Totals (Memorandum Only)	
	Expendable Trusts	2001	Restated 2000
Revenues			
Taxes	\$ -	\$ 649,139	\$ 615,642
Licenses and Permits	-	38,386	38,585
Grants, Shared Revenues, and Contributions	1,212	102,515	79,897
Charges for Services	2,809	80,103	75,799
Fines and Forfeits	-	18,392	18,514
Parking Fees and Space Rent	-	51,054	57,772
Program Income, Interest, and Miscellaneous Revenues	619	50,996	52,667
Total Revenues	4,640	990,585	938,876
Expenditures			
Current:			
General Government	-	67,237	46,513
Public Safety	1,314	294,410	278,171
Physical Environment	-	1,951	397
Transportation	2	57,646	61,928
Housing and Human Services	358	84,048	78,046
Planning and Development	83	71,614	63,298
Health	-	16,744	16,137
Culture and Recreation	1,822	166,880	154,747
Capital Outlay:			
General Government	-	76,934	43,883
Public Safety	423	10,294	5,717
Transportation	-	40,835	19,645
Housing and Human Services	-	1,685	4,428
Planning and Development	-	2,316	453
Culture and Recreation	891	95,885	44,767
Debt Service:			
Principal	-	37,900	30,493
Interest	-	33,785	38,800
Other	-	706	124
Total Expenditures	4,893	1,060,870	887,547
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(253)	(70,285)	51,329
Other Financing Sources (Uses)			
Proceeds of Long-Term Debt	-	127,201	5,103
Proceeds of Capital Leases	-	-	60
Refunds to Customers	-	(550)	-
Sales of Fixed Assets	-	19,906	44,963
Operating Transfers In	507	226,695	196,987
Operating Transfers Out	-	(268,664)	(236,830)
Other	-	22	25
Total Other Financing Sources (Uses)	507	104,610	10,308
EXCESS (DEFICIENCY) OF REVENUES AND OTHER FINANCING SOURCES OVER EXPENDITURES AND OTHER FINANCING USES	254	34,325	61,637
Fund Balances			
Beginning of Year	9,269	488,654	424,496
Restatement:			
Prior Year's Adjustments	-	(5,182)	(2,652)
Fund Balances as Restated	9,269	483,472	421,844
Purchase Method Change in Inventory	-	(41)	(8)
FUND BALANCES - END OF YEAR	\$ 9,523	\$ 517,756	\$ 483,473

The accompanying notes are an integral part of these financial statements.